

		Information from payroll records			Record of CIS deductions suffered					Amounts paid			Date paid
Tax Month	Ending	Net Income Tax including amounts you deducted from subcontractors from Col 4 of P32 or payslip booklet <b>A</b>	Net National Insurance from Col 12 of P32 or payslip booklet <b>B</b>	(A + B) <b>C</b>	CIS deductions brought forward from earlier pay period (from Col H) <b>D</b>	CIS deductions suffered in this pay period from forms CIS25 <b>E</b>	(D + E) <b>F</b>	CIS deductions set-off in this pay period (Lesser of C or F) <b>G</b>	CIS deductions carried forward to next pay period (F – G) <b>H</b>	Tax figure to appear on payslip See note below * (A – G) <b>I</b>	Net National Insurance figure to appear on payslip (figure in Col B) <b>J</b>	Total amount paid See note below (I + J) <b>K</b>	
		£	£	£	£	£	£	£	£	£	£	£	
1	5 May												
2	5 Jun												
3	5 Jul												
4	5 Aug												
5	5 Sep												
6	5 Oct												
7	5 Nov												
8	5 Dec												
9	5 Jan												
10	5 Feb												
11	5 Mar												
12	5 Apr												
Totals					Total		◀ Enter this figure on your P35 Employer's Annual Return			Totals			

\* Set-off the full amount in **Column G** against tax, even if the figure in **Column I** becomes a minus figure.

Example

Net tax payable (Column A)1300

CIS Deductions set-off (Column G)1500

Tax figure on payslip (Column I ) Minus 200

Example

Net tax payable (Column A)Minus 200

CIS Deductions set-off (Column G)100

Tax figure on payslip (Column I ) Minus 300

If the amount in **Column K** is NIL, send a payslip marked NIL to the Inland Revenue Accounts Office.